

South Adams County Fire Department
Balance Sheet
For the period ended September 30, 2026

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Assets							
Cash							
1010	KEY BANK	421,152	-	-	-	-	421,152
1020	COLOTRUST	28,771,527	-	-	-	-	28,771,527
1021	COLOTRUST - VACATION	364,360	-	-	-	-	364,360
1030	CSAFE Capital Fund	-	3,812,263	-	-	-	3,812,263
1031	CSAFE Opp. Reserve	2,567,330	-	-	-	-	2,567,330
1032	CSAFE IMPACT Fund	-	-	1,044,858	-	-	1,044,858
1040	BOK Escrow	-	6,851,069	-	-	-	6,851,069
1060	BOK GENERAL FUND	2,942,655	-	-	-	-	2,942,655
1070	BOK P-Card	-	-	-	-	-	-
1072	Bill.com Money Out Clearing	251	-	-	-	-	251
1075	Undeposited Funds	249	-	-	-	-	249
1300	POOLED CASH	88,354	(88,354)	-	-	-	-
	Total Cash	35,155,878	10,574,978	1,044,858	-	-	46,775,714
	Total Assets	35,155,878	10,574,978	1,044,858	-	-	46,775,714
	Total Cash	35,155,878	10,574,978	1,044,858	-	-	46,775,714
Accounts Receivable							
1200	ACCOUNTS RECEIVABLE	13,229	-	-	-	-	13,229
1260	OTHER RECEIVABLES	22,209	-	-	-	-	22,209
	Total Accounts Receivable	35,438	-	-	-	-	35,438
1220	A/R COUNTY TREASURER	164,687	-	-	-	-	164,687
	Total Due from County Treasurer	164,687	-	-	-	-	164,687
1230	PROPERTY TAXES RECEIVABLE	32,868,257	-	-	-	-	32,868,257
	Total Property Taxes Receivable	32,868,257	-	-	-	-	32,868,257
Prepaid Expenses							
1250	PREPAID EXPENSES	56,370	-	-	-	-	56,370
	Total Prepaid Expenses	56,370	-	-	-	-	56,370
Inventory							
1400	INVENTORY	61,202	-	-	-	-	61,202
	Total Inventory	61,202	-	-	-	-	61,202
	Total Accounts Receivable and Current Assets	33,185,954	-	-	-	-	33,185,954
	Total Accounts Receivable and Current Assets	33,185,954	-	-	-	-	33,185,954
Fixed & Other Assets							
Vehicles							
1530	VEHICLES & ACCESSORIES	-	-	-	12,501,593	-	12,501,593
1531	ACCUM DEP - VEHICLES	-	-	-	(5,305,261)	-	(5,305,261)
	Total Vehicles	-	-	-	7,196,332	-	7,196,332
Building & Improvements							
1510	CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
1520	BUILDINGS & IMPROVEMENTS	-	-	-	38,195,449	-	38,195,449
1521	ACCUM DEP - BUILDINGS	-	-	-	(8,607,854)	-	(8,607,854)
	Total Building & Improvements	-	-	-	29,587,595	-	29,587,595
Tools & Equipment							
1540	EQUIPMENT	-	-	-	7,565,572	-	7,565,572
1541	ACCUM DEP - EQUIPMENT	-	-	-	(4,162,212)	-	(4,162,212)
	Total Tools & Equipment	-	-	-	3,403,360	-	3,403,360
Land							
1500	Land	-	-	-	478,247	-	478,247
	Total Land	-	-	-	478,247	-	478,247
Pension Fund Assets							
1801	PENSION FUND DEFERRED OUTFLOWS	-	-	-	-	6,483,922	6,483,922
	Total Pension Fund Assets	-	-	-	-	6,483,922	6,483,922
	Total Fixed & Other Assets	-	-	-	40,665,534	6,483,922	47,149,456
	Total Assets	68,341,832	10,574,978	1,044,858	40,665,534	6,483,922	127,111,124

		General Fund	Capital Fund	Impact Fee Fund	Fixed Assets	LTD Fund Balance Pension	Total
Liabilities & Net Assets							
Liabilities							
2000	ACCOUNTS PAYABLE	250			-		250
2010	ACCOUNTS PAYABLE-OTHER	-			-		-
2021	BOK Financial P-Card	-			-		-
2050	PEHP OPERATIONS PAYABLE	(4,478)			-		(4,478)
2060	PEHP ADMIN PAYABLE	(1,447)			-		(1,447)
2090	Union Dues	17,876			-		17,876
2100	FEDERAL WITHHOLD/TAX	1,200			-		1,200
2110	STATE WITHHOLD/PAYABLE	223			-		223
2120	MEDICARE PAYABLE	-			-		-
2130	FPPA WITHHOLD/PAYABLE	(64,176)			-		(64,176)
2150	DEFERRED COMP PAYABLE	(29,785)			-		(29,785)
2160	GARNISHMENTS	-			-		-
2170	AFLAC INSURANCE	(2,071)			-		(2,071)
2180	DIRECT DEPOSIT LIABILITIES	164			-		164
2192	FLEX SPENDING PAYABLE	9,272			-		9,272
2195	Accrued Payroll	643,200			-		643,200
2200	DEFERRED PROPERTY TAX	32,868,257			-		32,868,257
2610	COMPENSATED ABSENCES	-			-	403,539	403,539
2710	LEASE PURCHASE PAYABLE - BUILDING	-			-	7,248,000	7,248,000
2712	LEASE PURCHASE - TURNOUT GEAR	-			-	185,000	185,000
2730	ACCRUED INTEREST PAYABLE	-			-	15,851	15,851
2800	PENSION FUND LIABILITY	-			-	2,132,157	2,132,157
2801	PENSION DEFERRED OUTFLOWS	-			-	2,149,822	2,149,822
Total Liabilities		33,438,485	-	-	-	12,134,369	45,572,854
Total Liabilities & Net Assets		33,438,485	-	-	-	12,134,369	45,572,854
Total Liabilities		33,438,485	-	-	-	12,134,369	45,572,854
Net Assets							
Fund Balance							
3000	FUND BALANCE	20,172,315					20,172,315
3002	FUND BALANCE - CAPITAL FUND	-	1,728,868		-	-	1,728,868
3003	IMPACT FEE - FUND BALANCE	-		706,406	-	-	706,406
3004	NET INVESTMENTS IN FIXED ASSETS	-			40,665,534	-	40,665,534
3100	INVESTMENT IN ACCRUED ABSENCES	-			-	(7,852,390)	(7,852,390)
3800	PENSION FUND BALANCE	-			-	2,201,943	2,201,943
Other		14,731,032	8,846,110	338,452	-		23,915,594
Total Fund Balance		34,903,347	10,574,978	1,044,858	40,665,534	(5,650,447)	81,538,270
Total Net Assets		34,903,347	10,574,978	1,044,858	40,665,534	(5,650,447)	81,538,270
Total Liabilities and Net Assets		68,341,832	10,574,978	1,044,858	40,665,534	6,483,922	127,111,124

South Adams County Fire Department
Statement of Activities
For the period ended September 30, 2026

		Actual	Budget	Variance	
Revenues					
Property Taxes					
4010	REAL ESTATE TAX	32,596,542	32,868,257	271,715	0.83%
4011	INTERGOVERNMENTAL TRANSFERS	-	(262,946)	(262,946)	100.00%
4020	REAL ESTATE TAX ABATEMENTS	(396,982)	(350,000)	46,982	-13.42%
4030	REAL ESTATE TAX - PRIOR YEARS	31,593	-	(31,593)	0.00%
	Total Property Taxes	32,231,153	32,255,311	24,158	0.07%
Specific Ownership Tax					
4040	SPECIFIC OWNERSHIP TAX	1,130,572	1,500,000	369,428	24.63%
	Total Specific Ownership Tax	1,130,572	1,500,000	369,428	
Sales Tax Revenue					
4070	SALES TAX REVENUE	5,862,389	5,500,000	(362,389)	-6.59%
	Total Sales Tax Revenue	5,862,389	5,500,000	(362,389)	
Contract Fleet Service					
4270	CONTRACT FLEET SERVICE	204,980	100,000	(104,980)	-104.98%
	Total Contract Fleet Service	204,980	100,000	(104,980)	
URA TIF Areas					
4060	URA TIF	75,269	110,000	34,731	31.57%
	Total URA TIF Areas	75,269	110,000	34,731	31.57%
Other Income					
4125	VERIZON LEASE AGREEMENT	10,641	17,000	6,359	37.41%
4130	MISCELLANEOUS INCOME	1,225,291	60,000	(1,165,291)	-1942.15%
4210	PLAN REVIEW & OPERATIONAL PERMIT FEES	360,550	450,000	89,450	19.88%
4212	PLAN REVIEW & CONSULTING FEE	535	120,000	119,465	99.55%
4215	STANDBY REVENUE	11,220	40,000	28,780	71.95%
4242	TRANSPORT REVENUE	138,301	173,000	34,699	20.06%
4260	WORKMAN'S COMPENSATION	67,666	-	(67,666)	0.00%
4275	SPECIAL TEAMS REV/REIMB	405,280	125,000	(280,280)	-224.22%
4209	FP FINES	1,412	-	(1,412)	0.00%
4280	TRAINING CENTER REVENUE	36,000	-	(36,000)	0.00%
	Total Other Income	2,256,896	985,000	(1,271,896)	-129.13%
Interest					
4050	INT/PENALTY/DELINQ TAX	(13,489)	50,000	63,489	126.98%
4110	INTEREST INCOME	725,661	900,000	174,339	19.37%
	Total Interest	712,172	950,000	237,828	25.03%
	Total Revenues	42,473,431	41,400,311	(1,073,120)	-2.59%

South Adams County Fire Department
Statement of Activities
For the period ended September 30, 2026

		Actual	Budget	Variance	
Expenses					
PAYROLL- ADMIN & FIRE PREVENTION					
7100	FIRE PREVENTION & ADMIN	113	-	(113)	0.00%
7110	FIRE PREV SALARIES	2,850,604	4,200,000	1,349,396	32.13%
7112	ADMIN EXTRA HOURS WORKED	11,472	12,000	528	4.40%
7113	FP EXTRA HOURS WORKED	21,920	45,000	23,080	51.29%
7114	STANDBY EHW	17,774	40,000	22,226	55.57%
7115	EVENTS EHW	9,216	28,500	19,284	67.66%
7150	PEHP ADMIN	29,164	43,000	13,836	32.18%
7151	GENERAL ADMIN PENSION EXP	327,139	462,000	134,861	29.19%
7152	GENERAL ADMIN MEDICAL INS.	415,096	567,862	152,766	26.90%
7153	GENERAL ADMIN MEDICARE	41,233	61,727	20,494	33.20%
7154	GENERAL ADMIN d&d INS.	51,711	168,000	116,289	69.22%
7155	FP P.O.S.T	-	5,000	5,000	100.00%
7156	FP - TRAINING/CONF/SCHOOLS	8,521	25,000	16,479	65.92%
7157	ADMIN TRAINING/CONF/SCHOOLS	8,084	15,000	6,916	46.11%
7158	FP SUPPLIES	10,744	17,000	6,256	36.80%
7160	FP FIRE INVESTIGATIVE EQ.	6,973	15,000	8,027	53.51%
7161	FP DUES / MEMBERSHIPS	4,131	8,000	3,869	48.36%
7175	PLAN REVIEW AND CONSULTING	1,743	120,000	118,257	98.55%
Total Payroll Admin & Fire Prevention		3,815,638	5,833,089	2,017,451	34.59%
Operations Payroll					
7210	SALARIES (FF, BM, VM)	9,072,912	13,500,000	4,427,088	32.79%
7215	VM EXTRA HOURS WORKED	14,416	25,000	10,584	42.34%
7251	PENSION EXPENSE	1,040,725	1,485,000	444,275	29.92%
7252	MEDICAL INS	1,819,428	2,024,673	205,245	10.14%
7253	MEDICARE	145,711	218,551	72,840	33.33%
7254	DEATH & DISABILITY	373,050	540,000	166,950	30.92%
7405	VOLUNTEER PROGRAM	2,551	19,000	16,449	86.57%
7414	OPS EXTRA HOURS WORKED	931,776	945,000	13,224	1.40%
7415	TRAINING EXTRA HOURS WORKED	161,156	216,300	55,144	25.49%
7425	HOLIDAY	-	166,163	166,163	100.00%
7427	STEP UPGRADE PAY	156,796	220,000	63,204	28.73%
7460	PEHP OPERATIONS	95,658	136,000	40,342	29.66%
7461	FLEX SPENDING ACCOUNT	972	5,000	4,028	80.56%
7510	BOARD MEMBER COMPENSATION	5,100	12,000	6,900	57.50%
7555	SOCIAL SECURITY & MEDICARE BOARD	553	1,000	447	44.70%
Total Operations Payroll		13,820,804	19,513,687	5,692,883	29.17%

South Adams County Fire Department
Statement of Activies
For the period ended September 30, 2026

		Actual	Budget	Variance	
Communications Maintenance					
5110	RM - CONTRACT MAINTENANCE	50	28,000	27,950	99.82%
5120	RADIO PARTS & EQUIP R&M	8,606	10,000	1,394	13.94%
5130	COMMUNICATIONS EQUIPMENT	-	15,000	15,000	100.00%
5930	ADCOM ASSESSMENT	626,461	913,000	286,539	31.38%
5931	CAD MAINTENANCE FEE	22,864	25,000	2,136	8.54%
Total Communications Maintenance		657,981	991,000	333,019	33.60%
FLEET MAINTENANCE					
5200	FLEET MAINTENANCE	148,072	250,000	101,928	40.77%
5205	CONTRACT MAINTENANCE	77,769	170,000	92,231	54.25%
5207	THIRD PARTY MAINTENANCE	130,299	100,000	(30,299)	-30.30%
5215	VM - GAS & OIL DISTRICT	165,699	190,000	24,301	12.79%
5230	VM - SHOP SUPPLIES	13,081	16,000	2,919	18.24%
5235	VM - TOOLS & EQUIPMENT	23,137	30,000	6,863	22.88%
5240	VM - AERIAL LADDERS/MAINT. TESTING	19,704	27,000	7,296	27.02%
5245	VM - TRAINING/CONF/SCHOOLS	11,089	25,000	13,911	55.64%
5250	VM - MEMBERSHIP/CERTIFICATES	522	11,000	10,478	95.25%
5260	INSURANCE DEDUCTIBLES	16,161	35,000	18,839	53.83%
5265	INCIDENTALS	4,957	10,000	5,043	50.43%
Total FLEET MAINTENANCE		610,490	864,000	253,510	29.34%

South Adams County Fire Department
Statement of Activities
For the period ended September 30, 2026

		Actual	Budget	Variance	
Equipment & Supplies					
5335	EXTRICATION TOOLS/MAINT	3,055	12,000	8,945	74.54%
5347	Bunker Gear Repairs	14,452	20,000	5,548	27.74%
5400	FF EQUIPMENT/SUPPLIES	129,512	150,000	20,488	13.66%
5401	EMS SUPPLIES	39,299	100,000	60,701	60.70%
5402	FF UNIFORMS	45,804	180,000	134,196	74.55%
5405	PERSONAL PROTECTIVE EQUIPMENT	139,486	200,000	60,514	30.26%
5409	NEW HIRE EXPENSES	72,638	50,000	(22,638)	-45.28%
5410	ES - SCBA EQUIPMENT	16,371	25,000	8,629	34.52%
5415	ES - HAZ-MAT SUPPLIES	10,263	25,526	15,263	59.79%
5420	ES - FOAM	19,954	20,000	46	0.23%
5426	SPECIAL TEAMS DEPLOYMENT	23,967	25,000	1,033	4.13%
5430	ES - TECH RESCUE EQUIPMENT	9,300	30,000	20,700	69.00%
5431	SAFETY EQUIPMENT	1,594	3,500	1,906	54.46%
5432	BATTALION CHIEFS	1,798	5,000	3,202	64.04%
5433	WILDLAND TEAM SUPPLIES	10,795	10,000	(795)	-7.95%
5434	INFECTIOUS CONTROL GROUP	-	5,000	5,000	100.00%
5440	ES - HOSE & NOZZLES	36,536	20,000	(16,536)	-82.68%
5442	ES - STAT. #2 EQUIP/SUPPLIES	2,552	5,000	2,448	48.96%
5443	STAT. #3 EQUIPMENT/SUPPLIES	3,908	8,000	4,092	51.15%
5444	ES - STAT. #4 EQUIP/SUPPLIES	2,078	7,000	4,922	70.31%
5445	ES - STAT. #5 EQUIP/SUPPLIES	243	5,000	4,757	95.14%
5446	ES - STAT. #6 EQUIP/SUPPLIES	462	5,000	4,538	90.76%
5447	ES - STAT. #7 EQUIP/SUPPLIES	1,026	5,000	3,974	79.48%
5448	ES - STAT #8 EQUIP/SUPPLIES	2,292	5,000	2,708	54.16%
5460	GROUND LADDER R&M	1,095	30,000	28,905	96.35%
5461	SMALL GAS POWERED TOOLS	8,713	16,000	7,287	45.54%
5465	HONOR GUARD	-	5,000	5,000	100.00%
Total Equipment & Supplies		597,193	972,026	374,833	38.56%
EMS					
5404	PANDEMIC EXPENSES	-	10,000	10,000	100.00%
5406	EMS PERISHABLES	93,088	175,000	81,912	46.81%
5407	EMS DURABLES	16,672	50,000	33,328	66.66%
5408	MEDICAL DIRECTION	26,250	50,000	23,750	47.50%
5411	EMS TACTICAL	15,301	50,000	34,699	69.40%
5412	EMS TACTICAL AND CERTS	31,361	50,000	18,639	37.28%
5414	EMS CONTRACTS	16,452	26,000	9,548	36.72%
5416	IMMUNIZATION AND INFECTION CONTROL	-	25,000	25,000	100.00%
Total EMS		199,124	436,000	236,876	54.33%

South Adams County Fire Department
Statement of Activities
For the period ended September 30, 2026

		Actual	Budget	Variance	
Building Maintenance					
5305	EM - COMPRESSOR MAINTENANCE	4,709	12,000	7,291	60.76%
5320	EM - AIR PACK MAINTENANCE	16,058	40,000	23,942	59.86%
5325	EM - EXTINGUISHER MAINT/TEST	2,373	6,500	4,127	63.49%
5500	OTHER BUILDING MAINTENANCE	74,129	75,000	871	1.16%
5501	BUILDING AND STATION MAINTENANCE	158,474	150,000	(8,474)	-5.65%
5520	BM - STATION GROUNDS MAINT.	4,150	25,000	20,850	83.40%
5530	BM-APPLIANCE REPAIR/REPLACEMENT	16,906	18,000	1,094	6.08%
5540	BM - JANITORIAL SUPPLIES	966	10,000	9,034	90.34%
5545	BM - TOOLS & EQUIPMENT	5,700	9,500	3,800	40.00%
5546	HVAC CLEANING	12,135	30,000	17,865	59.55%
5550	TRAINING/CONF/SCHOOLS	-	5,000	5,000	100.00%
5555	STATION CLEANING	31,159	35,000	3,841	10.97%
Total Building Maintenance		326,759	416,000	89,241	21.45%
Utilities					
5610	UTILITIES- SUPPORT BUILDING	12,593	11,500	(1,093)	-9.50%
5611	UTILITIES- STATION # 1	-	-	-	0.00%
5620	UTILITIES- STATION # 2	20,498	26,460	5,962	22.53%
5630	UTILITIES- STATION # 3	28,887	44,100	15,213	34.50%
5640	UTILITIES- STATION # 4	15,975	36,750	20,775	56.53%
5650	UTILITIES - STATION #5	23,050	31,500	8,450	26.83%
5660	UTILITIES-STATION #6	19,998	26,250	6,252	23.82%
5670	UTILITIES STATION #7	23,022	26,460	3,438	12.99%
5680	UTILITIES STATION #8	27,959	44,100	16,141	36.60%
5685	UTILITIES - ASSOC BUILDING	16,048	21,000	4,952	23.58%
5687	UTILITIES - TRAINING CENTER	69,219	110,250	41,031	37.22%
5690	Utilities - HQ Bldg	48,563	66,150	17,587	26.59%
5694	UTILITIES VEH MAINT	31,490	60,638	29,148	48.07%
5696	TRASH REMOVAL - ALL STATIONS	48,644	52,500	3,856	7.34%
Total Utilities		385,946	557,658	171,712	30.79%
Insurance					
5700	INSURANCE	-	15,000	15,000	100.00%
5710	CASUALTY/LIAB/VEH/BLD	427,937	494,006	66,069	13.37%
5730	WORKERS' COMPENSATION	397,814	450,000	52,186	11.60%
5731	WORKERS COMP-DEDUCTIBLES	10,921	55,000	44,079	80.14%
5735	PROPERTY & LIABILITY DEDUCTIBLES	21,844	50,000	28,156	56.31%
5740	COLORADO UNEMPLOYMENT TAX	26,532	37,132	10,600	28.55%
5750	SHORT TERM DISABILITY INSURANCE	-	55,000	55,000	100.00%
5751	CO HEART & CANCER TRUST	57,075	25,000	(32,075)	-128.30%
Total Insurance		942,123	1,181,138	239,015	20.24%

South Adams County Fire Department
Statement of Activies
For the period ended September 30, 2026

		Actual	Budget	Variance	
Operations Training					
5801	TUITION REIMBURSEMENT	16,821	55,000	38,179	69.42%
5805	CERTIFICATION EXPENSES	37,437	70,875	33,438	47.18%
5810	EDUCATION DUES/PUBLICATIONS	-	5,513	5,513	100.00%
5815	TRAINING/CONF SCHOOLS	46,298	87,000	40,702	46.78%
5816	CHIEF STAFF TRAINING/OFFICER	13,470	40,000	26,530	66.33%
5817	ACADEMY	64,160	100,000	35,840	35.84%
5818	PROMOTIONS	20,616	35,000	14,384	41.10%
5825	SAFETY	3,550	14,000	10,450	74.64%
5830	OFFICE SUPPLIES	5,027	6,000	973	16.22%
5835	TRAINING MANUALS	3,913	10,000	6,087	60.87%
5845	TRAINING EQUIPMENT	52,020	75,000	22,980	30.64%
5850	TRAINING REFRESHMENTS	6,101	8,000	1,899	23.74%
Total Operations Training		269,538	506,388	236,850	46.77%
Finance					
5914	ACCOUNTING CONTRACT	26,035	8,650	(17,385)	-200.98%
5916	AUDIT	13,600	23,000	9,400	40.87%
Total Finance		39,635	31,650	(7,985)	-25.23%
Human Resources					
5901	Human Resources	4,390	10,000	5,610	56.10%
Total Human Resources		4,390	10,000	5,610	56.10%
Public Relations					
5911	PR & Special Events	71,207	90,000	18,793	20.88%
7159	LIFE SAFETY EDUCATION	23,459	26,000	2,541	9.77%
5958	REBRANDING	23,567		(23,567)	0.00%
7180	PUBLIC ACADEMIES	695	14,000	13,305	95.04%
Total Public Relations		118,928	130,000	11,072	8.52%
Wellness					
5903	PEER SUPPORT	20,187	45,000	24,813	55.14%
5919	WELLNESS GYM EQP	3,043	10,000	6,957	69.57%
5922	PEER FITNESS/WELLNESS	1,461	20,000	18,539	92.70%
5960	REHAB	8,060	8,000	(60)	-0.75%
5961	ADMIN	2,687	9,000	6,313	70.14%
5962	INTERN PROGRAM	-	4,000	4,000	100.00%
5963	WHOOP	1,035	23,000	21,965	95.50%
5964	PHYSICIAN	21,341	10,000	(11,341)	-113.41%
5956	DEPARTMENT PHYSICALS	103,443	175,000	71,557	40.89%
Total Wellness		161,257	304,000	142,743	46.95%

South Adams County Fire Department
Statement of Activities
For the period ended September 30, 2026

		Actual	Budget	Variance	
Information Technology (IT)					
5257	FLEET SOFTWARE	53,775	60,000	6,225	10.38%
5413	EMS SOFTWARE	10,591	30,000	19,409	64.70%
5847	TRAINING SOFTWARE	26,123	25,000	(1,123)	-4.49%
5905	HR SOFTWARE	48,007	49,000	993	2.03%
5915	ACCOUNTING SOFTWARE LICENSE	17,679	35,000	17,321	49.49%
5921	SOFTWARE/LICENSES	257,490	320,000	62,510	19.53%
5923	IT Hardware	14,258	75,000	60,742	80.99%
5925	IT Services	94,889	140,000	45,111	32.22%
5927	IT-TRAINING/CONF/SCHOOLS	4,240	15,000	10,760	71.73%
5928	FIRST IN / RADIOS	13,160	60,000	46,840	78.07%
5929	DATA ANALYTICS SOFTWARE	10,332	38,000	27,668	72.81%
5941	WEBSITE	8,570	17,700	9,130	51.58%
7162	FP SOFTWARE	20,371	25,000	4,629	18.52%
7557	OPERATIONS SOFTWARE	32,474	80,000	47,526	59.41%
Total Information Technology (IT)		611,959	969,700	357,741	36.89%
ACCREDITATION					
5994	ACCREDITATION EXPENSES	31,566	207,742	176,176	84.81%
5996	CTE PROGRAM	21,257	50,000	28,743	57.49%
Total ACCREDITATION		52,823	257,742	204,919	79.51%
Other General Expenses					
5906	ELECTIONS	45,536	95,000	49,464	52.07%
5908	ATTORNEY FEES	83,963	103,000	19,037	18.48%
5909	ATTORNEY FEES-SPECIAL	-	10,000	10,000	100.00%
5912	BOARD - CONFERENCE/DUES	9,021	20,000	10,979	54.90%
5918	PROFESSIONAL SERVICES	7,350	150,000	142,650	95.10%
5920	MEALS & BUSINESS EXPENSES	19,674	20,000	326	1.63%
5926	MISC. GENERAL EXPENSE	8,752	25,000	16,248	64.99%
5938	TAX COLLECTION FEE	483,099	483,830	731	0.15%
5942	BANK CHARGES	3,539	10,000	6,461	64.61%
5944	TELEPHONES	39,393	50,000	10,607	21.21%
5946	OFFICE SUPPLIES	6,613	14,000	7,387	52.76%
5954	OFFICE SPACE RENT	35,589	50,000	14,411	28.82%
5955	SPECIAL PROJECTS	84,953	50,000	(34,953)	-69.91%
5992	DUES & PUBLICATIONS	7,218	9,800	2,582	26.35%
5995	SACFD ASSOCIATION	11,916	12,700	784	6.17%
Total Other General Expenses		846,616	1,103,330	256,714	23.27%

South Adams County Fire Department
Statement of Activies
For the period ended September 30, 2026

		Actual	Budget	Variance	
Debt Service					
9921	PRINCIPAL- HQ LEASE PURCHASE	-	439,000	439,000	100.00%
9925	PRINCIPAL - HAZMAT VEHICLE	185,000	58,500	(126,500)	-216.24%
9926	PRINCIPAL - TRAINING CENTER	-	440,000	440,000	100.00%
9931	INTEREST- HQ LEASE PURCHASE	26,427	52,854	26,427	50.00%
9935	HAZMAT VEHICLE INTEREST	5,665	7,710	2,045	26.52%
9936	INTEREST - TRAINING CENTER	64,103	128,205	64,102	50.00%
Total Debt Service		<u>281,195</u>	<u>1,126,269</u>	<u>845,074</u>	<u>75.03%</u>
Total Operating Expenses		<u>23,742,399</u>	<u>35,203,677</u>	<u>11,461,278</u>	<u>32.56%</u>
Interfund Transfers					
8005;8	TRFR TO CAPITAL	4,000,000	4,000,000	-	0.00%
8010	TRFR TO VOLUNTEER PENSION	-	190,000	190,000	100.00%
8011	TRFR TO OLD HIRE PENSION	-	51,500	51,500	100.00%
Total Interfund Transfers		<u>4,000,000</u>	<u>4,241,500</u>	<u>241,500</u>	<u>5.69%</u>
Total Expenses		<u>27,742,399</u>	<u>39,445,177</u>	<u>11,702,778</u>	<u>29.67%</u>
Net Income		<u>14,731,032</u>	<u>1,955,134</u>	<u>(12,775,898)</u>	
Begin Net Assets					
3000	FUND BALANCE	<u>20,172,315</u>	<u>20,172,315</u>	<u>-</u>	<u>0.00%</u>
Ending Net Assets		<u>34,903,347</u>	<u>22,127,449</u>	<u>(12,775,898)</u>	<u>-57.74%</u>

South Adams County Fire District
Statement of Activities - Capital
For the period ended September 30, 2026

		Capital			
		Actual	Budget	Variance	
Revernuues					
4111	INTEREST-CAPITAL FUND	214,553	-	(214,553)	0.00%
4121	LEASE PURCHASE PROCEEDS - EQ	7,000,500	15,000,000	7,999,500	53.33%
Total Revenues		7,215,053	15,000,000	7,784,947	
Interfund Transfers					
8005;6	TRANSFER FROM GENERAL FUND (Revenue)	4,000,000	4,000,000	-	0.00%
8006	TRANSFER FROM IMPACT FUND (I)	-	100,000	100,000	100.00%
Total Interfund Transfers		4,000,000	4,100,000	100,000	
Capital Expenditures					
9100	TRUCKS & VEHICLES	285,586	1,600,000	1,314,414	82.15%
9101	TRUCKS & VEHICLES - STAFF	159,582	95,000	(64,582)	-67.98%
9110	TRUCK & VEHICLE EQ - OPERATIONS	-	92,500	92,500	100.00%
9111	TRUCK & VEHICLE EQ - STAFF	13,211	15,000	1,789	11.93%
9210	SCBA (BREATHING EQUIPMENT)	39,079	67,500	28,421	42.11%
9230	RADIO/COMMUNICATIONS EQ	11,485	75,000	63,515	84.69%
9255	EMS EQUIPMENT	-	80,000	80,000	100.00%
9280	IMPACT FEE EXPENSE	-	100,000	100,000	100.00%
9298	MISC EQUIPMENT	94,484	115,000	20,516	17.84%
9299	OTHER CAPITAL EXPENSES	17,590	50,000	32,410	64.82%
9500	GENERAL STATION IMPROVEMENTS	24,651	100,000	75,349	75.35%
9501	STATION 1 IMPROVEMENTS	-	-	-	0.00%
9502	STATION 2 IMPROVEMENTS	277,901	15,000,000	14,722,099	98.15%
9503	STATION 3 IMPROVEMENTS	-	21,000	21,000	100.00%
9505	STATION 5 IMPROVEMENTS	47,696	-	(47,696)	0.00%
9506	STATION 6 IMPROVEMENTS	58,857	12,000	(46,857)	-390.48%
9507	STATION 7 IMPROVEMENTS	46,207	25,000	(21,207)	-84.83%
9508	STATION 8 IMPROVEMENTS	71,031	-	(71,031)	0.00%
9520	TRAINING CENTER FULTON ST.	1,138,265	35,000	(1,103,265)	-3152.19%
9521	FLEET MAINTENANCE FACILITY	83,318	400,000	316,682	79.17%
Total Capital Expenditures		2,368,943	17,883,000	15,514,057	86.75%
Total Expenses		2,368,943	17,883,000	15,514,057	86.75%
Net Income		8,846,110	1,217,000	(7,629,110)	
Begin Net Assets					
3002	FUND BALANCE	1,728,868	1,728,868	-	0.00%
Ending Net Assets		10,574,978	2,945,868	(7,629,110)	-258.98%

**Sourth Adams County Fire Department
Statement of Activities - Impact Fees
For the period ended September 30, 2026**

		Impact Fee Fund			
		Actual	Budget	Variance	
Revenues					
Impact Fees					
4105	IMPACT FEES	338,339	650,000	311,661	47.95%
4112	INTEREST - IMPACT FUND	113	-	(113)	0.00%
Total Impact Fees		338,452	650,000	311,661	47.95%
Total Revenues		338,452	650,000	311,661	47.95%
Expenses					
Capital Expenditures					
6100	Transfer to Capital Account	-	100,000	100,000	100.00%
Total Capital Expenditures		-	100,000	100,000	100.00%
Total Expenses		-	100,000	100,000	100.00%
Net Income		338,452	550,000	211,661	38.48%
Begin Net Assets					
3003	FUND BALANCE	706,406	706,406	0	
Ending Net Assets		1,044,858	1,256,406	211,661	16.85%